



## Instructions for the Application for Certification as a Manufacturer for the Purpose of the Sales/Use Tax Exclusion for Manufacturing Machinery and Equipment

In accordance with Louisiana R.S. 47:301(3)(i) et al., eligible manufacturers may qualify for an exclusion from sales/use tax on the purchase, importation and lease or rental of qualified manufacturing machinery or equipment. In order to qualify, a manufacturer must have a LA Dept. of Labor-assigned NAICS code in one of the following sectors: 11, 31-33, 51 or industry codes 3361, 423930 or 22111 (effective 7/1/2008). Please refer to R.S. 47:301(3)(i) or RS 47:301(13)(k)(i) for additional information. If your business does not have a LA Dept. of Labor NAICS code, please see Part 4 of information for qualifying substitute information.

In addition, certain machinery and equipment used to produce a news publication may qualify for the phased-in exclusion from sales/use tax. Please refer to RS 47:301(l)(eee) for a complete listing of the qualifying machinery and equipment. The law provides for a gradual increase in the percentage of the price of manufacturing machinery and equipment that will be excluded from sales/use tax. The rates are as follows: 7/1/2007 – 54%; 7/1/2008 – 68%, 7/1/2009 – 82%, and 7/1/2010 – 100%.

**Note:** Those manufacturers with a NAICS code of 22111 will be eligible for certification 7/1/2008.

### Part 1 – General Information

**Legal Name** – Enter the legal name of the business for corporations and limited liability companies, the individual owner's name for sole proprietorships, and the names of the principal partners for partnerships.

**Trade Name** – Enter the trade name of the business if different from the legal name(s). Otherwise, write "Same."

**LA Plant Facility Address** – Enter the physical location where the business is located (street number or name). Do not enter a post office box number on this line.

**City, State, ZIP** – Enter the city, state, and zip code for the LA plant facility address.

**Mailing Address** – Enter the mailing address for the exemption certificate if different from the location address. If the mailing address is the same as the location address, write "Same."

**City, State, ZIP** – Enter the city, state, and zip code for the mailing address.

**Contact Person** – Enter the name of the person that can respond to questions regarding this application.

**Telephone Number** – Enter the telephone number (including area code) where the contact person can be reached during normal business hours.

### Part 2 – Louisiana Department of Revenue Account Numbers

**Sales** – Enter the sales tax account number for the business on this line. If not registered for sales tax, an Application for Louisiana Revenue Account Number (form R-16019 or "CR-1") **must** accompany the Application for Certification as a Manufacturer. Form R-16019 is available on the Department's website at: [http://www.revenue.louisiana.gov/forms/taxforms/16019\(2\\_04\)F.pdf](http://www.revenue.louisiana.gov/forms/taxforms/16019(2_04)F.pdf)

**Withholding** – Businesses with employees must have a withholding account. Include form R-16019 to establish a withholding account. If the business is currently registered for withholding tax, enter the account number in Part 2 of the Application. Leave blank if the business does not have employees.

**Corporate Income / Franchise** – Corporations and Limited Liability Companies that file corporate tax returns must have a corporate income / franchise tax account. Include form R-16019 to establish a corporate income / franchise tax account. If the business is currently registered for corporate income / franchise tax, enter the account number in Part 2 of the Application. Leave blank if the business is not a corporation or an LLC filing as a corporation.

### Part 3 – Louisiana Department of Labor Information

Businesses, except for agricultural employers, with employees in the state for at least 10 consecutive weeks must register with the LA Department of Labor for unemployment compensation taxes. Agricultural employers that pay at least \$20,000 in wages during a calendar quarter or employ at least 10 employees that work some portion of 20 or more weeks per year must also register with the LA Department of Labor. If your business is currently registered with the LA Department of Labor, mark the "Yes" box, enter the LDOL account number on the form, and enter the North American Industry Classification System (NAICS) code on the appropriate line. Businesses with a 2002 NAICS code in Sectors 11, 31-33, or 51 or industry codes 22111, 3361, 423930 or 511-511110 qualify for the manufacturing machinery and equipment exemption provided under RS 47:301(3)(i). In addition, qualifying news publications may be eligible for the phased-in exclusion from sales/use tax on certain types of equipment. Please refer to RS 47:301(l)(eee) for a complete list of qualifying equipment. If the specific location for which this application is listed on a multiple worksite report, use the NAICS code issued to that location. For information on registering for unemployment taxes or the issuance of NAICS codes, contact the Louisiana Department of Labor at (225) 342-3160.

### Part 4 – Businesses that are not required to register with the Louisiana Department of Labor

**COMPLETE THIS PART ONLY IF YOU ARE NOT REQUIRED TO REGISTER WITH THE LA DEPARTMENT OF LABOR.** The Business Activity Code from the most recently filed federal income tax return may be used to certify a manufacturer not registered with the LA Department of Labor provided the code properly reflects the activity of the business. The Business Activity Code is found on Schedules C, CEZ, E, and F of Form 1040; Schedule K of Form 1120; Part 2 of Form 1120A; and Schedule B of Form 1120S. Include a copy of the form with the Business Activity Code and the first page of the federal income tax return.

Businesses that have not filed a federal income tax return prior to filing this application may submit an affidavit stating that the company will be primarily engaged in a business activity classified within Sectors 11, 31-33, 51, or industry codes 22111, 3361 or 423930 of the North American Industry Classification System. The Affidavit must include the legal name of the applicant, the anticipated NAICS code, the type of business, the product that will be manufactured, and the anticipated customers. The affidavit must be notarized.

### Part 5 – Business Description

Under "Description of Business," provide a brief description of the manufacturing process, the industry, and the customers of the manufacturer's product. Under "Finished Goods Produced," provide a description of the type of product produced and its anticipated uses.

Please submit the completed application to the Louisiana Department of Revenue, Taxpayer Services Division, P.O. Box 201, Baton Rouge, LA 70821-0201.